

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

BARBARA ACETO and JOAN GUARINO on  
behalf of themselves and all other similarly  
situated,

Plaintiffs,

v.

INTERNATIONAL PAPER CO.; NORSKE  
SKOGINDUSTRIER ASA; NORSKE SKOG  
NORTH AMERICA LLC; NORSKE SKOG  
(USA), INC.; NORSKE SKOG CANADA  
LIMITED; NORSKE SKOG CANADA  
(USA), INC.; STORA ENSO OYJ; STORA  
ENSO NORTH AMERICA CORPORATION;  
SAPPI LIMITED; S.D. WARREN COMPANY;  
M-REAL CORPORATION; M-REAL USA  
CORP.; UPM-KYMMENE CORPORATION;  
UPM-KYMMENE INC.; MYLLYKOSKI  
CORPORATION; MADISON INTERNATIONAL  
SALES COMPANY and MEADWESTVACO  
CORP.

Defendants.

Civil Action No. 05-11127-GAO

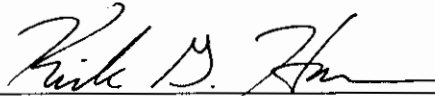
**CORPORATE DISCLOSURE STATEMENT FOR  
DEFENDANT M-REAL USA CORPORATION**

Pursuant to Federal Rule of Civil Procedure 7.1 and Local Rule 7.3, Defendant M-real USA Corp. states that it is a wholly owned subsidiary of M-real International Oy, a privately held corporation organized under Finnish law. M-real International Oy is wholly owned by M-real Oyj, a public corporation organized under Finnish law and listed on the Helsinki Stock Exchange.

Respectfully submitted,

M-REAL USA CORP.

By its attorneys,



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Dated: July 8, 2005

**CERTIFICATE OF SERVICE**

I, Kirk G. Hanson, hereby certify that on July 8, 2005 I caused a true copy of the foregoing document to be served via first class mail, postage prepaid, upon:

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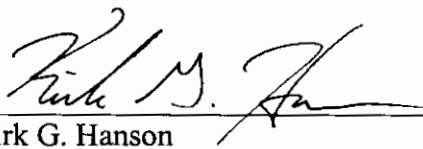
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